

SENATE BILL 319

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Q2

2004 Regular Session
(4lr2039)

ENROLLED BILL
-- Budget and Taxation/Ways and Means --

Introduced by **Senator Exum**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Prince George's County - Property Tax Credit - Property Owned by a**
3 **Community Development Corporation**

4 FOR the purpose of authorizing the governing body of Prince George's County to
5 grant, by law, a property tax credit against the county property tax or special
6 district tax imposed on property owned by a certain nonprofit community
7 development corporation under certain circumstances; providing for the
8 application of this Act; and generally relating to authorizing Prince George's
9 County to grant a property tax credit.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - Property
12 Section 9-318(c)
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2003 Supplement)

1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
2 MARYLAND, That the Laws of Maryland read as follows:

3 **Article - Tax - Property**

4 9-318.

5 (c) The governing body of Prince George's County may grant, by law, a
6 property tax credit under this section against the county property tax or special
7 district tax imposed on:

8 (1) property that is owned by the Chapel Hill Citizens' Association;

9 (2) property that is:

10 (i) owned by the Clinton Boys and Girls Club; and

11 (ii) used only for nonprofit athletic recreation;

12 (3) property that is owned by the East Pines Citizens' Association;

13 (4) property that is owned by the Lions Club of Bowie;

14 (5) property that is owned by the Prince George's Jaycees, Incorporated;

15 (6) property that is owned by the Suitland Civic Association,
16 Incorporated;

17 (7) real property that is:

18 (i) owned by the Prince George's County Parks and Recreation
19 Foundation; and

20 (ii) not used for a commercial purpose;

21 (8) property that is:

22 (i) owned by the Freestate Riding Club, Inc.; and

23 (ii) used only for nonprofit athletic recreation;

24 (9) property that is owned by a boys and girls club in Prince George's
25 County that is chartered by the Prince George's County Boys and Girls Club,
26 Incorporated;

27 (10) property that is owned by the Lake Arbor Foundation, Incorporated;

28 (11) property that is:

29 (i) owned by the George A. and Carmel D. Aman Memorial Trust;

30 and

1 (ii) known as the George Washington House; [and]

2 (12) property that:

3 (i) is owned by Crescent Cities Charities, Incorporated; and

4 (ii) is not exempt from taxation under Title 7 of this article; AND

5 (13) PROPERTY THAT IS:

6 (I) OWNED BY A NONPROFIT, TAX EXEMPT COMMUNITY
7 DEVELOPMENT CORPORATION QUALIFIED UNDER SECTION 501(C)(3) OF THE
8 INTERNAL REVENUE CODE;

9 (II) ~~HELD FOR SALE OR FUTURE DEVELOPMENT;~~

10 ~~(III) UNIMPROVED~~ NOT USED FOR A COMMERCIAL PURPOSE; AND

11 ~~(IV)~~ (III) LOCATED IN PRINCE GEORGE'S COUNTY ON MARYLAND
12 ROUTE 202 AT THE INTERSECTION WITH ST. JOSEPH'S DRIVE.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,
15 2004.